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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF AT&T INC. TO THE
DEBTORS' THIRTEENTH OMNIBUS CLAIMS OBJECTION**

AT&T Inc.¹, ("AT&T"), by and through its undersigned counsel, submits this response to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §502(b) And Fed. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification And Reclamation Agreement (the "Thirteenth Omnibus Claims Objection"), and respectfully represents as follows:

¹ On or about November 19, 2005, SBC Communications Inc. acquired AT&T Corp. and changed its name to AT&T Inc.

BACKGROUND

1. On October 8 and 14, 2005, the (the “Petition Dates”), the Debtors filed their voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.

2. Prior to the Petition Dates, AT&T provided telecommunications services and related services to the Debtors.

3. No Trustee or Examiner has been appointed in these cases.

4. SBC Global filed, among others, claim no. 1581 in the amount of \$1,060.82 (the “SBC Claim”), on January 17, 2006 against Delphi Connection Systems (Case No. 05-44624).

5. On April 27, 2007, the Debtors filed the Thirteenth Omnibus Claims Objection wherein they objected to the SBC Claim as a “Books and Records Claim”, seeking that it be disallowed and expunged on the basis that it asserts a liability or dollar amount that is not due and owing by the Debtors pursuant to the Debtors’ books and records.

RESPONSE TO THE THIRTEENTH OMNIBUS CLAIMS OBJECTION

6. AT&T does not agree that the SBC Claim should be disallowed and expunged as a Books and Records Claim, and has attached as Exhibit A, invoices in support of the amounts asserted in the SBC Claim.

7. AT&T acknowledges that the final amounts shown in Exhibit A are less than the amount asserted in the SBC Claim. Accordingly, AT&T requests that the Court reduce and allow the SBC Claim in the amount of \$816.99.

WHEREFORE, AT&T respectfully requests that the Court (i) deny the Thirteenth Omnibus Claims Objection with respect to the SBC Claim, (ii) reduce and allow the SBC Claim in the amount of \$816.99, and (iii) grant such other and further relief as proper.

Dated: May 31, 2007

Respectfully submitted,

By: /s/ Eric H. Horn
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